

# ABSTRACT OF THE DISCLOSURE

In order to prevent silicides from getting under side walls when the silicides are formed over MOSFET formed over an SOI substrate, trenches are defined in the SOI substrate and side walls are formed over the trenches, whereby the silicides are blocked so as not to get under a gate insulator with a lower portion of each side wall as a structure convex in a downward direction of the substrate. Thus, an increase in gate withstand voltage, a decrease in gate leakage current and control on a short channel effect are achieved.